



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Vermilion County**

Unit Code: **092/000/00** County: **VERMILION**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,026,420**

Equalized Assessed Valuation: **\$848,756,717**

Population: **81,625**

Employees:

Full Time:	470
Part Time:	143
Salaries Paid:	\$16,965,178

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$29,895,376	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$366	\$368	\$348
Revenue Collected During FY 11:	\$32,632,059	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$32,398,304	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$400	\$470	\$465
Per Capita Expenditures:	\$397	\$459	\$446
Revenues over (under) Expenditures:	\$233,755	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	92.62%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$30,008,894	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$368	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,855,690	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$9,435,468	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,134,415	\$7,885,646	\$1,340,797
Per Capita Debt:	\$51	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,654,807	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$45	\$40	\$
Revenue Collected During FY 11:	\$11,599,712	\$2,032,048	\$
Expenditures During FY 11:	\$10,924,546	\$2,063,033	\$
Per Capita Revenue:	\$142	\$41	\$
Per Capita Expenditures:	\$134	\$40	\$
Operating Income (loss):	\$675,166	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	40.05%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$4,374,973	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$54	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00** County: **WABASH**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,293,580**

Equalized Assessed Valuation: **\$125,162,103**

Population: **10,933**

Employees:

Full Time: **72**

Part Time: **7**

Salaries Paid: **\$1,984,978**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.063.296	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$555	\$368	\$348
Revenue Collected During FY 11:	\$6.678.294	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$6.219.238	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$611	\$470	\$465
Per Capita Expenditures:	\$569	\$459	\$446
Revenues over (under) Expenditures:	\$459.056	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	106.77%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.640.151	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$607	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6.460.059	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$180.092	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$23.404	\$7,885,646	\$1,340,797
Per Capita Debt:	\$2	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Warren County**

Unit Code: **094/000/00** County: **WARREN**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,094,396**

Equalized Assessed Valuation: **\$245,699,442**

Population: **17,707**

Employees:

Full Time: **646**

Part Time: **28**

Salaries Paid: **\$2,185,395**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.821.397	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$329	\$368	\$348
Revenue Collected During FY 11:	\$7.155.549	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$6.855.383	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$404	\$470	\$465
Per Capita Expenditures:	\$387	\$459	\$446
Revenues over (under) Expenditures:	\$300.166	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	90.03%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.171.563	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$349	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5.508.367	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$625.010	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Washington County**

Unit Code: **095/000/00** County: **WASHINGTON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,421,039**

Equalized Assessed Valuation: **\$204,919,266**

Population: **14,716**

Employees:

Full Time:	81
Part Time:	88
Salaries Paid:	\$3,466,061

Blended Component Units

Number Submitted = 2

911 Emergency Telephone Fund

Washington County Senior Services

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,901,931	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$1.013	\$368	\$348
Revenue Collected During FY 11:	\$8,754,071	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,653,899	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$595	\$470	\$465
Per Capita Expenditures:	\$520	\$459	\$446
Revenues over (under) Expenditures:	\$1,100,172	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	209.07%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$16,002,103	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$1.087	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,267,303	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$14,857,829	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.310.000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$89	\$104	\$44
General Obligation Debt over EAV:	0.64%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Wayne County**

Unit Code: **096/000/00** County: **WAYNE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,374,017**

Equalized Assessed Valuation: **\$121,239,336**

Population: **16,651**

Employees:

Full Time:	73
Part Time:	39
Salaries Paid:	\$2,610,308

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.755.264	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$406	\$368	\$348
Revenue Collected During FY 11:	\$6.673.827	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$6.766.052	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$401	\$470	\$465
Per Capita Expenditures:	\$406	\$459	\$446
Revenues over (under) Expenditures:	-\$92.225	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	102.62%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.943.039	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$417	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4.279.767	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3.816.036	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$310.848	\$7,885,646	\$1,340,797
Per Capita Debt:	\$19	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **White County**

Unit Code: **097/000/00** County: **WHITE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,486,339**

Equalized Assessed Valuation: **\$139,951,726**

Population: **14,665**

Employees:

Full Time:	72
Part Time:	18
Salaries Paid:	\$2,824,521

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,667,847	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$523	\$368	\$348
Revenue Collected During FY 11:	\$8,425,451	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$8,339,305	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$575	\$470	\$465
Per Capita Expenditures:	\$569	\$459	\$446
Revenues over (under) Expenditures:	\$86,146	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	91.38%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,620,531	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$520	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,009,150	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,454,760	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$30.650	\$7,885,646	\$1,340,797
Per Capita Debt:	\$2	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	-\$3,875	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$1,150,960	\$2,032,048	\$
Expenditures During FY 11:	\$814,686	\$2,063,033	\$
Per Capita Revenue:	\$78	\$41	\$
Per Capita Expenditures:	\$56	\$40	\$
Operating Income (loss):	\$336,274	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	41.87%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$341,104	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$23	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: Whiteside County

Unit Code: 098/000/00 **County:** WHITESIDE

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$29,026,901

Equalized Assessed Valuation: \$764,075,056

Population: 58,498

Employees:

Full Time:	256
Part Time:	103
Salaries Paid:	\$13,144,772

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$22,386,369	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$383	\$368	\$348
Revenue Collected During FY 11:	\$30,696,663	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$27,768,970	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$525	\$470	\$465
Per Capita Expenditures:	\$475	\$459	\$446
Revenues over (under) Expenditures:	\$2,927,693	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	95.48%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$26,512,662	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$453	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,388,561	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,635,191	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Will County**

Unit Code: **099/000/00** County: **WILL**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$532,111,303**

Equalized Assessed Valuation: **\$21,168,608,072**

Population: **696,186**

Employees:

Full Time: **2,121**

Part Time: **134**

Salaries Paid: **\$103,934,928**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$177.825.397	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$255	\$303	\$275
Revenue Collected During FY 11:	\$291.445.687	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$250.039.310	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$419	\$430	\$426
Per Capita Expenditures:	\$359	\$385	\$370
Revenues over (under) Expenditures:	\$41.406.377	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	82.66%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$206.681.774	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$297	\$329	\$313

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$91.345.994	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$94.363.925	\$85,673,995	\$102,562,504



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$206.067.450	\$229,793,142	\$190,111,592
Per Capita Debt:	\$296	\$423	\$350
General Obligation Debt over EAV:	0.74%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$	\$109	\$74
Revenue Collected During FY 11:	\$	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$	\$36	\$40
Per Capita Expenditures:	\$	\$30	\$31
Operating Income (loss):	\$	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	0.00%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$	\$113	\$74



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Williamson County**

Unit Code: **100/000/00** County: **WILLIAMSON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$69,616,757**

Equalized Assessed Valuation: **\$907,345,394**

Population: **66,622**

Employees:

 Full Time: **273**

 Part Time: **18**

 Salaries Paid: **\$9,075,382**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$13,270,565	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$199	\$368	\$348
Revenue Collected During FY 11:	\$21,209,042	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$18,303,294	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$318	\$470	\$465
Per Capita Expenditures:	\$275	\$459	\$446
Revenues over (under) Expenditures:	\$2,905,748	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	77.99%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$14,275,543	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$214	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,230,371	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	-\$4,605,287	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$32.205.457	\$7,885,646	\$1,340,797
Per Capita Debt:	\$483	\$104	\$44
General Obligation Debt over EAV:	3.37%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Winnebago County**

Unit Code: **101/000/00** County: **WINNEBAGO**

Fiscal Year End: **9/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$203,903,902**

Equalized Assessed Valuation: **\$4,622,414,033**

Population: **295,266**

Employees:

Full Time: **1,303**

Part Time: **274**

Salaries Paid: **\$62,839,473**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$64,285,882	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$218	\$303	\$275
Revenue Collected During FY 11:	\$127,987,448	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$112,341,906	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$433	\$430	\$426
Per Capita Expenditures:	\$380	\$385	\$370
Revenues over (under) Expenditures:	\$15,645,542	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	54.62%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$61,364,559	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$208	\$329	\$313

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,071,335	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$5,384,291	\$85,673,995	\$102,562,504



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$174,155,733	\$229,793,142	\$190,111,592
Per Capita Debt:	\$590	\$423	\$350
General Obligation Debt over EAV:	0.37%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$14,459,216	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$49	\$109	\$74
Revenue Collected During FY 11:	\$22,827,943	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$18,193,994	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$77	\$36	\$40
Per Capita Expenditures:	\$62	\$30	\$31
Operating Income (loss):	\$4,633,949	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	91.93%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$16,725,543	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$57	\$113	\$74



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00** County: **WOODFORD**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,435,912**

Equalized Assessed Valuation: **\$757,406,906**

Population: **38,664**

Employees:

Full Time: **116**

Part Time: **90**

Salaries Paid: **\$5,323,997**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,707,144	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$303	\$368	\$348
Revenue Collected During FY 11:	\$13,573,800	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$12,921,728	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$351	\$470	\$465
Per Capita Expenditures:	\$334	\$459	\$446
Revenues over (under) Expenditures:	\$652,072	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	95.44%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$12,332,340	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$319	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,648,286	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$9,272,632	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,284,143	\$7,885,646	\$1,340,797
Per Capita Debt:	\$85	\$104	\$44
General Obligation Debt over EAV:	0.38%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$